

FINANCE (23)

AGENCY PLAN: STATEMENT OF PURPOSE, GOALS AND BUDGET SUMMARY

STATEMENT OF PURPOSE:

The Finance Department is responsible for maintaining the City's financial solvency, providing finance-based services to City departments and facilitating economic growth in Detroit through the effective and efficient management of resources and processes that provide essential services, a safer environment and an improved business climate for the City's public and private sector customers.

AGENCY GOALS:

1. Provide a safer environment for our citizens and our employees by enhancing our safety, training and wellness program.
2. Improve customer satisfaction by instituting business processes that meet the needs of departments, vendors, taxpayers and employees in an accurate and timely manner.
3. Facilitate business development and economic growth by providing timely and accurate financial information, analysis and arrangements.
4. Improve the City's financial position by maximizing revenues, controlling expenditures, managing exposure to risk, monitoring debt parameters and reporting financial information in an accurate and timely fashion.

AGENCY FINANCIAL SUMMARY:

<u>2008-09 Requested</u>		<u>2007-08 Budget</u>	<u>2008-09 Recommended</u>	<u>Increase (Decrease)</u>
\$ 50,125,967	City Appropriations	\$ 37,035,910	\$ 41,077,960	\$ 4,042,050
\$ 50,125,967	Total Appropriations	\$ 37,035,910	\$ 41,077,960	\$ 4,042,050
\$ 10,079,557	City Revenues	\$ 9,755,067	\$ 10,390,637	\$ 635,570
\$ 10,079,557	Total Revenues	\$ 9,755,067	\$ 10,390,637	\$ 635,570
\$ 40,046,410	NET TAX COST:	\$ 27,280,843	<u>\$ 30,687,323</u>	\$ 3,406,480

AGENCY EMPLOYEE STATISTICS:

<u>2008-09 Requested</u>		<u>2007-08 Budget</u>	<u>04-04-08 Actual</u>	<u>2008-09 Recommended</u>	<u>Increase (Decrease)</u>
372	City Positions	351	328	365	14
372	Total Positions	351	328	365	14

ACTIVITIES IN THIS AGENCY:

	<u>2007-08 Budget</u>	<u>2008-09 Recommended</u>	<u>Increase (Decrease)</u>
Administration	\$ 1,735,919	\$ 1,927,735	\$ 191,816
Assessments	5,568,394	6,497,833	929,439
Purchasing	2,059,972	2,261,082	201,110
Treasury	5,545,442	6,124,001	578,559
Accounting Operations	8,716,803	11,188,986	2,472,184
Income Tax Operations	4,399,783	4,866,547	466,764
Pension Administration	<u>9,009,598</u>	<u>8,211,776</u>	<u>(797,822)</u>
Total Appropriations	\$ 37,035,910	\$ 41,077,960	\$ 4,042,050

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ADMINISTRATION ACTIVITY INFORMATION

ACTIVITY DESCRIPTION: ADMINISTRATION

The Administration sets and maintains policies and procedures to be used throughout the department for efficient operation and the achievement of its mission, which includes directing and coordinating the activities of the Assessments Division, Treasury Division, Purchasing Division, Income Tax Division, Pension Bureau, and the Accounts Division. The Accounts Division includes the following sections: General Accounting, Accounts Payable, Payroll Audit, Risk Management, Project Administration, and Debt Management. Finance Administration is also charged with developing and assisting in financing for various economic development projects citywide for governmental and quasi-governmental agencies. The Office of Targeted Business Development (OTBD) utilizes authority granted by the Targeted Business Development Ordinance, with guidance and direction from the Policy Board, to insure equitable participation by micro and small Detroit-based, Detroit-headquartered, and Detroit-resident businesses. Efforts of the OTBD include: monitoring bid announcements and pre-bid conferences, encouraging participation by targeted businesses, providing training through consulting agencies as necessary, and evaluating post-bid results. All of the OTBD's activities are for the sole purpose of facilitating and encouraging the retention and growth of targeted businesses in the City of Detroit and to encourage their participation in the competitive bidding process.

GOALS:

1. Provide efficient administrative support for the effective delivery of financial services to our customers, which include City agencies and the public.
2. Continually improve our level of customer satisfaction through process improvement initiatives and increased agency linkages.
3. Identify and achieve appropriate levels of personnel for optimal divisional operations.
4. Improve employee morale through increased training and empowerment initiatives.
5. Establish financial policies and procedures to be used throughout City government to maintain financial integrity and solvency.
6. Maintain relationships with credit rating agencies, bond insurers and investors.
7. Serve as liaison for Finance Divisions with City Council, Mayor's Office, Budget, Human Resources, Information Technology Services and other City agencies as needed.
8. Develop and mentor Detroit-based businesses through training classes, seminars, conferences, and one-on-one contact, with a focus on targeted marketing opportunities.
9. Provide timely information to Detroit-based businesses about current and upcoming City contracting opportunities, as well as other governmental and private sector opportunities.
10. Foster joint-venture and mentor-protégé business relationships.
11. Track progress of targeted businesses, based upon contracts awarded, employees hired, loans obtained and increased revenues.
12. Assist in the development of new franchises seeking to locate or relocate in the City of Detroit.

MAJOR INITIATIVES FOR FY 2007-08:

The Finance Department role in the Next Detroit Neighborhood Initiative (NDNI) will transform the city's neighborhoods into vibrant areas for its citizens to work, play and live and provide support services for vendor payments, property tax information, and other financial services to assist the NDNI in establishing the proposed neighborhoods in development.

ADMINISTRATION:

- The Finance Department will add staff to the Assessments and Treasury divisions to increase revenue collection for the City of Detroit.

TARGETED BUSINESS DEVELOPMENT:

- Improve training activities to better meet the needs of targeted businesses, with a major focus on construction contractors; this includes continued improvement of the Contractor's College.

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- Deliver the third (3rd) annual Targeted Business Connection Forum. The goal is to connect a minimum of 1,000 Detroit-based and/or headquartered businesses with City directors and resources.
- Develop new and existing businesses in a minimum of five (5) categories that have existing or expiring contracts over the next two (2) years.
- Develop a minimum of 50 new and existing Detroit businesses to participate in bidding on contracting opportunities projected for 2008 through 2010, utilizing the PAR report and the In/Out report provided by the Purchasing Division.

PLANNING FOR THE FUTURE FOR FY 2008-09, FY 2009-10 and BEYOND:

ADMINISTRATION:

- Improve the City's ability to bill and collect its account receivables.

TARGETED BUSINESS DEVELOPMENT:

- Continue providing appropriate training classes for Detroit-based businesses.
- Meet regularly with Department heads to identify targeted business opportunities.
- Increase by at least 10% the level of DBE participation in City contracting; and identify non-Detroit (both governmental and private-sector) contracts for DBEs.
- Establish at least five (5) new businesses, either relocating from outside or startups, as certifiable Detroit-based businesses.
- Develop and/or grow at least 10 new businesses from "micro-business enterprises" to City of Detroit certified small Detroit-based businesses.

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ADMINISTRATION MEASURES AND TARGETS

Type of Performance Measure: List of Measures	2005-06 Actual	2006-07 Actual	2007-08 Projection	2008-09 Target
Inputs: Resources Allocated or Service Demands Made				
Employee slots budgeted	304	304	351	365
Percent of employee slots filled	100%	100%	100%	100%
Outcomes: Results or Impacts of Program Activities¹				
Moody's credit rating	Baa2/Baa3/A+	Baa2/Baa3/A+	Baa2/Baa3/A+	A3/A3/A+
Standard and Poor's	BBB-/BBB-/A	BBB-/BBB-/A	BBB-/BBB-/A	BBB+/BBB+/A+
Fitch Investor's Service	BBB/BBB/BBB+	BBB/BBB/BBB+	BBB/BBB/BBB+	A/A/A-
Dollar amount of Detroit-based contracts	\$1,494,484,422	\$1,500,000,000	\$1,500,000,000	\$1,600,000,000
Percent of City contracts utilizing Detroit-based businesses	82%	90%	90%	90%
Approximate number of DBE business contacts to provide critical information to owners	650	800	800	1,000
Number of certified DBEs completing a 12-week business training course designed to help grow business	50	60	60	30
Approximate dollar value of contracts obtained by DBEs who are Targeted Business clients	\$1,200,000	\$2,000,000	\$2,000,000	\$4,000,000
Number of small- to medium-size Detroit-based businesses being mentored	46	60	60	60
Efficiency: Program Costs related to Units of Activity				
Response time to complaints and inquiries	2 days	2 days	2 days	2 days
Activity Costs	\$1,821,293	\$2,004,907	\$1,735,919	\$1,927,735

¹Major credit ratings (G.O./Water/Sewerage Disposal)

CITY OF DETROIT
Finance Department
Financial Detail by Appropriation and Organization

Administration	2007-08 Redbook		2008-09 Dept Final Request		2008-09 Mayor's Budget Rec	
	FTE	AMOUNT	FTE	AMOUNT	FTE	AMOUNT
Administration						
<i>APPROPRIATION ORGANIZATION</i>						
00058 - Administration						
230010 - Administration	4	\$1,133,636	5	\$1,101,076	5	\$1,275,823
APPROPRIATION TOTAL	4	\$1,133,636	5	\$1,101,076	5	\$1,275,823
11859 - Targeted Business Development						
230025 - Targeted Business Development	5	\$602,283	5	\$678,786	5	\$651,912
APPROPRIATION TOTAL	5	\$602,283	5	\$678,786	5	\$651,912
ACTIVITY TOTAL	9	\$1,735,919	10	\$1,779,862	10	\$1,927,735

CITY OF DETROIT
Budget Development for FY 2008-2009
Appropriations - Summary Objects

	2007-08	2008-09	2008-09
	Redbook	Dept Final	Mayor's
		Request	Budget Rec
AC0523 - Administration			
<i>A23000 - Finance Department</i>			
SALWAGESL - Salary & Wages	631,635	728,372	755,685
EMPBENESL - Employee Benefi	415,626	485,683	470,888
PROFSVCSL - Professional/Cont	0	0	0
OPERSUPSL - Operating Supplie	64,175	69,175	49,387
OPERSVCSL - Operating Service	509,390	371,632	532,275
CAPEQUPSL - Capital Equipmen	0	3,500	2,500
OTHEXPSSL - Other Expenses	112,770	121,500	117,000
FIXEDCHGSL - Fixed Charges	2,323	0	0
<i>A23000 - Finance Department</i>	<i>1,735,919</i>	<i>1,779,862</i>	<i>1,927,735</i>
AC0523 - Administration	1,735,919	1,779,862	1,927,735
Grand Total	1,735,919	1,779,862	1,927,735

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ASSESSMENTS ACTIVITY INFORMATION

ACTIVITY DESCRIPTION: ASSESSMENTS

This activity is responsible for annually discovering, listing, and valuing all taxable property within the jurisdiction and producing the annual assessment roll. The Assessments Division's authority is derived from the constitution and the statutes of the state. This Division is responsible for annually determining the assessed value, taxable value and capped value of all 420,830 parcels, i.e. residential, commercial, industrial, and personal property parcels within the city for the purpose of lawfully levying the taxes that generate substantial City revenue. Michigan Compiled Laws (MCL 211.44) outlines the statutory funding level that must be maintained.

GOALS:

1. Increase staffing levels to conduct site reviews of the required 30% of all property annually.
2. Value and assess all properties not exempt by the December 31st statutory tax day and produce an assessment roll by February 1st including application and maintenance of all abated properties.
3. Continue conversion of building data from IPDS to Equalizer Assessing System.
4. Field review, capture and value all real and personal property within the jurisdiction. Process all personal property statements.
5. Timely produce statutory, fiscal, and fiduciary reports, e.g. L-4015 Sales Study Report for Equalization; L-4021 & L-4022 Equalization; L-4025 Headlee Rollback; L-4029 Millage Request Report; L-1428 – Application for State Treasurer's Approval to Issue Long-term Securities; L-4409 Revenue Sharing; L-3369 Renaissance Zones; L-4154 & L-4155 Notice of Incorrectly Reported or Omitted form Assessment Roll; DDA, Capture Districts, and Brownfields' Reports; Thirty (30) Largest SEV/TAXABLE Taxpayer Report; IFT Reports; Special Act Reports – Neighborhood Enterprise Zones (NEZs); Payments in Lieu of Taxes (PILOTS); Finance Officers Reports; City Council and Other Departmental Reports.
6. Increase staffing levels to efficiently service the public by updating and maintaining taxpayer mailing addresses, processing property transfer affidavits, hardship applications, non-profit exemptions, principal residence exemptions, and title company deed requests.
7. Continue to update all cartographic maps, parcel maps, process all engineering changes, and provide boundaries for all abated districts.

MAJOR INITIATIVES FOR FY 2007-08:

- **New Technology Storage and Retrieval of Data**
In accordance with State of Michigan statute, the assessment roll must be maintained on site for a minimum of twenty (20) years. The Assessments Division has the required years on microfiche up to assessment year 2000. The years from 2000 going forward need to be digitized – available on CD. This makes the data easier to store and retrieve – representing cost and space savings.
- **Internet Services**
The Assessments Division has now made current assessing information available on-line. Previous to this year, only 2002 assessing information was available on-line.
- Headlee Millage Reduction Fraction Calculation
- Professional service contracts with Tax Management Associate (TMA) for the discovery project to increase personal property accounts by 20%.
- Professional service contracts to assist in settlement of significant property appeals: \$350 million taxable at issue.
- Discover and place on roll new property found in 2007 - \$23 million taxable value.

PLANNING FOR THE FUTURE FOR FY 2008-09, FY 2009-10 and BEYOND:

- Enhance Internet Services with building data, photographs, and sketches.
- Convert real parcels from Mainframe IPDS to STC mandated Equalizer Assessment Software.
- Encourage all professional staff to achieve Level III certification and personal property examiner card.
- Reduce M.T.T. appeals by 20%.

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ASSESSMENTS MEASURES AND TARGETS

Type of Performance Measure: List of Measures	2005-06 Actual	2006-07 Actual	2007-08 Target	2008-09 Projection
Inputs: Resources Allocated or Service Demands Made				
BOR Appeals: Letter, Protective, Walk-ins, Clerical Errors, etc.	23,821	24,800	35,500	27,592
Board of Review – Hardships Granted	1,973	3,714	4,000	4,000
Board of Review – Hardships Processed	3,400	6,500	6,000	7,300
Number of Taxpayers Served	38,811	42,000	71,000	45,000
Taxpayers Telephone Inquiries Handled	90,100	95,000	125,000	100,000
Real Property Inputs – Equalizer System	70,000	80,000	135,000	90,000
Michigan Tax Tribunal – New and Resolved	900	800	1,400	900
Michigan Tax Tribunal Appraisal – Full Valuation Disclosure	800	700	1,180	600
Michigan Tax Tribunal Hearings – Appraiser	400	550	790	600
Outputs: Results or Impacts of Program Activities				
“Taxpayer of Record” Updates	2,072	3,300	5,000	5,000
Number of Returned Mail Processed from Statutory Mailings	50,000	45,000	77,000	30,000
Principal Residence Exemption Affidavits Processed ¹	16,369	25,000	27,000	28,000
Property Transfer Affidavits Processed	35,609	41,000	50,000	65,000
Non-Profit (501C3) Exemptions/Denials Processed	1,025	1,500	500	300
Freedom of Information Act (FOIA) Requests Processed	100	120	100	50
Hardship Cases Defended/Answered for MTT Docket Cases	180	250	250	275
Permits-Reappraisals (=) or (-)	32,000	35,000	59,000	40,000
Engineering Changes (Combinations/Divisions)	3,000	4,727	1,600	4,900
Engineering Changes, Other	600	750	1,300	1,030
City Acquisitions Processed	1,700	2,000	2,000	2,200
City Sales Processed	9,200	9,000	9,000	7,500
State Auction Sales	8,700	9,000	9,000	4,689
New Construction	600	720	1,220	900
Exemption Status Investigations	208	400	400	300
Number of Unsafe/Illegal Bldg. Conditions Reports	100	200	200	150
Building Permits Processed	12,000	15,000	25,000	20,000
Sales Verifications	100	2,000	2,000	3,000
Personal Property Field Reviews (canvas)	8,050	9,000	15,000	12,500
Personal Property New Parcels Created	400	800	1,400	5,000
Personal Property Statements Processed	10,000	12,000	17,000	19,500
Personal Property Audits	1,200	1,300	1,300	1,300
Michigan Tax Tribunal Stipulations Processed	710	805	1,000	400
MTT/STC Consent Judgment Postings	1,500	1,600	2,000	5,000
Special Assessment Roll Items	2,184	5,000	5,000	3,200
Special Assessment Hearings	120	200	200	12
Apex Sketches and Photos	7,600	8,720	12,500	20,000
Number of Special Parcel Maps Created	83	151	151	225
Technical Support Requests for Equalizer Tax and Assessing	440	512	640	500
Number of Cartographic Maps Updated	11,103	11,000	11,000	11,000
Number of Parcel Map Revisions	3,827	4,209	4,209	4,400
² NEZ CERTIFICATES PROCESSED (Homestead, Rehab & New)	N/A	8,000	8,000	6,000
Activity Costs	\$6,022,297	\$5,620,082	\$5,568,394	\$6,497,833

¹Includes original submissions, updates and recessions (formerly known as Homestead Exemption).

²Neighborhood Enterprise Zones includes Mayor’s 52 Newly Designated Zones along with existing Rehabilitation and New Construction properties.

CITY OF DETROIT
Finance Department
Financial Detail by Appropriation and Organization

Assessment	2007-08 Redbook		2008-09 Dept Final Request		2008-09 Mayor's Budget Rec	
	FTE	AMOUNT	FTE	AMOUNT	FTE	AMOUNT
Assessments Division						
<i>APPROPRIATION ORGANIZATION</i>						
00060 - Assessments Division						
230120 - Assessment	58	\$5,568,394	64	\$8,941,810	62	\$6,497,833
APPROPRIATION TOTAL	58	\$5,568,394	64	\$8,941,810	62	\$6,497,833
ACTIVITY TOTAL	58	\$5,568,394	64	\$8,941,810	62	\$6,497,833

CITY OF DETROIT
Budget Development for FY 2008-2009
Appropriations - Summary Objects

	2007-08 Redbook	2008-09 Dept Final Request	2008-09 Mayor's Budget Rec
AC1023 - Assessments			
<i>A23000 - Finance Department</i>			
SALWAGESL - Salary & Wages	2,893,181	3,261,495	3,161,762
EMPBENESL - Employee Benefi	1,927,379	2,202,109	1,997,545
PROFSVCSL - Professional/Cont	270,440	2,750,980	750,980
OPERSUPSL - Operating Supplie	26,372	28,372	28,372
OPERSVCSL - Operating Service	448,839	567,164	451,142
CAPEQUPSL - Capital Equipmen	0	131,690	105,849
FIXEDCHGSL - Fixed Charges	2,183	0	2,183
<i>A23000 - Finance Department</i>	<i>5,568,394</i>	<i>8,941,810</i>	<i>6,497,833</i>
AC1023 - Assessments	5,568,394	8,941,810	6,497,833
Grand Total	5,568,394	8,941,810	6,497,833

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PURCHASING ACTIVITY INFORMATION

ACTIVITY DESCRIPTION: PURCHASING

This activity is responsible for the processing of City purchase orders and contracts. It also serves as a liaison between the City and business enterprises.

GOALS:

Improve customer satisfaction by instituting purchasing processes that meet the needs of departments and suppliers in an accurate and timely manner.

1. Purchase the City's goods and services in a manner to obtain the highest value for the lowest possible cost.
2. Reduce the length of time required to obtain goods and services.
3. Increase the participation of Detroit-based and Detroit-Headquartered business enterprises.

MAJOR INITIATIVES FOR FY 2007-08:

- Provide training to the departments on the DRMS/Oracle Purchasing Module. This initiative requires revisions to the purchasing manuals and subsequent education for the departments on the correct usage of the module. This training is provided quarterly on a first come first served basis.
- Reduction of the use of Standard Purchase Orders (or spot buying) by consolidating contracts that are similar in nature.
- Establish a Contract/Blanket Purchase Order Log updated monthly and e-mailed to all City of Detroit Agencies. This log is a listing of various contracts available for citywide usage.
- Utilize the NIGP (National Institute of Government Purchasing) organization contacts for benchmarking ideas in fine-tuning our procurement process.
- Continue outreach and training of the department liaison personnel regarding utilization of the Contract Administration Manual (available on the DRMS web site).
- Provide training to department personnel on policies and procedures, which govern procurement. Continue outreach efforts to update departments on purchasing policies and procedures. Provide comprehensive training for employees who have a role in procurement for their agencies through Purchasing University (i.e. an overview of the purchasing process).
- Monitor compliance with the Living Wage Ordinance.
- Monitor compliance with Privatization Ordinance.
- Monitor compliance with Anti-slavery ordinance.
- Increase the utilization of electronic procurement tools to more effectively reach the vendor community.
- Continuation of education and training for staff, including professional certifications.
- Continuation of the review and reorganization of Purchasing Division's professional and clerical staff titles, duties and workloads. (Continuous Improvement Process).

PLANNING FOR THE FUTURE FOR FY 2008-09, FY 2009-10 and BEYOND:

In the interest of continuous improvement, the Purchasing Division has identified a number of technological and alternative processes, which should be investigated over the next three (3) to five (5) years, that may advance the City of Detroit's procurement efforts.

- General Acceptance of electronic quotes from vendors in a secured environment.
- Post Request for Quotations and Request for Proposals on the City of Detroit's website in a format which may be downloaded by vendors.
- Supplier Outreach to current vendors on record emphasizing (Finance) Purchasing service improvements.
- On-line (automatic) re-ordering of supplies when the requirements reach the maximum allowable depletion levels (EOQ).
- Electronic Data Interface (EDI) for price lists or at minimum the use of the price lists available on CD-ROM.

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PURCHASING MEASURES AND TARGETS

Type of Performance Measure:	2005-06	2006-07	2007-08	2008-09
List of Measures	Actual	Actual	Projection	Target
Outputs: Units of Activity directed toward Goals				
Departmental training (mass and special)	Quarterly	Quarterly	Quarterly	Quarterly
Supplier training (mass)	Bi-Annually	Bi-Annually	Bi-Annually	Annually
Detroit Based Supplier Outreach and Training	Bi-Annually	Bi-Annually	Bi-Annually	Annually
Staff training and development sessions	Quarterly	Quarterly	Quarterly	Quarterly
Purchase order changes processed	95	85	100	100
Contracts processed	750	765	775	850
Contract changes processed	600	600	600	700
Number of Detroit-Based Small Business contracts	2,600	2,575	2,600	2,625
Standard Purchase Orders (SPO's) processed	389	377	389	370
Period Agreements processed	400	380	400	425
Efficiency: Program Costs related to Units of Activity				
Time for procurement process	45 days	50 days	50 days	75 days
Response time for formal complaints	5 days	5 days	5 days	5 days
Activity Costs	\$1,883,211	\$1,864,869	\$2,059,972	\$2,261,082

CITY OF DETROIT
Finance Department
Financial Detail by Appropriation and Organization

Purchasing	2007-08		2008-09		2008-09	
	Redbook		Dept Final		Mayor's	
Purchasing Division	FTE	AMOUNT	FTE	AMOUNT	Budget Rec	FTE
						AMOUNT
<i>APPROPRIATION</i>						
<i>ORGANIZATION</i>						
00061 - Purchasing Division						
230080 - Purchasing	22	\$2,059,972	22	\$2,339,832	22	\$2,261,082
APPROPRIATION TOTAL	22	\$2,059,972	22	\$2,339,832	22	\$2,261,082
ACTIVITY TOTAL	22	\$2,059,972	22	\$2,339,832	22	\$2,261,082

CITY OF DETROIT
Budget Development for FY 2008-2009
Appropriations - Summary Objects

	2007-08	2008-09	2008-09
	Redbook	Dept Final	Mayor's
		Request	Budget Rec
AC1523 - Purchasing			
<i>A23000 - Finance Department</i>			
SALWAGESL - Salary & Wages	1,051,303	1,208,542	1,201,628
EMPBENESL - Employee Benefi	695,348	811,355	754,543
OPERSUPSL - Operating Supplie	14,710	14,984	14,984
OPERSVCSL - Operating Service	298,611	304,951	289,927
<i>A23000 - Finance Department</i>	<i>2,059,972</i>	<i>2,339,832</i>	<i>2,261,082</i>
AC1523 - Purchasing	2,059,972	2,339,832	2,261,082
Grand Total	2,059,972	2,339,832	2,261,082

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TREASURY ACTIVITY INFORMATION

ACTIVITY DESCRIPTION: TREASURY

The Treasury Division collects and records all taxes and monies received by the City and the Detroit Board of Education, acts as custodian of all funds and other liquid assets which belong to the City, disburses funds in accordance with the warrant of the Finance Director and/or School Fiscal Officers.

The **Debt Management Unit** is responsible for financing the City's capital needs and those of quasi-public agencies (i.e., GDRRA, a separate Activity in the Non-Departmental Section), and for the investment of all City funds excluding pension funds.

GOALS:

Add value for our customers and stakeholders through the effective, efficient management and safeguarding of the City's financial activities, assets and human resources.

1. Maximize revenue collections.
2. Maintain excellent customer relations.
3. Provide safe working conditions.
4. Maintain accurate records/timely billing.
5. Operate a cost-effective division.
6. Safeguard City assets.

MAJOR INITIATIVES FOR FY 2007-08:

- Install Interactive Voice Response (IVR) Information/Call Sequencer System
- Collection Management System
- Cashiering System Upgrades
- Install Delinquent Personal Property
- Accounts Receivable Lockbox Implementation
- Install Treasury Module

PLANNING FOR THE FUTURE FOR FY 2008-09, FY 2009-10 and BEYOND:

Billing and Accounts Receivable System (BARS) Archive

Online Payment Date & Access System (Property Tax & Accounts Receivable)

FINANCE (23)

TREASURY MEASURES AND TARGETS

Type of Performance Measure:	2005-06	2006-07	2007-08	2008-09
List of Measures	Actual	Actual	Projection	Target
Outputs: Units of Activity directed toward Goals				
Prior year delinquent property tax collections (including interest and penalty)	\$6,317,000	\$6,400,000	\$6,000,000	\$6,000,000
Number of property tax receipts processed	475,000	600,000	600,000	600,000
Receipts processed - teller	286,000	200,000	400,000	400,000
Checks disbursed	1,010,000	1,000,000	800,000	800,000
Income tax checks deposited	85,000	85,000	80,000	80,000
Monies "escheated" to the State	85,000	100,000	80,000	80,000
Customers served on site	750,000	750,000	750,000	750,000
Outcomes: Results or Impacts of Program Activities				
Number of customer complaints	480	240	100	100
Percent of current property tax levy collected in current year	86%	90%	97%	97%
Interest on Michigan Tax Tribunals	N/A	\$35,000	\$35,000	\$35,000
Delinquent Property Tax Collection rate	25%	25%	35%	35%
Efficiency: Program Costs related to Units of Activity				
Timeliness of complaints answered	2 days	2 days	2 days	2 days
Timely processing of refund orders	10 days	10 days	10 days	10 days
Total time to process overpayments	45 days	45 days	30 days	30 days
Activity Costs	\$3,789,329	\$5,139,570	\$5,545,442	\$6,124,001

CITY OF DETROIT
Finance Department
Financial Detail by Appropriation and Organization

Treasury	2007-08		2008-09		2008-09	
	Redbook		Dept Final		Mayor's	
Treasury Division	FTE	AMOUNT	FTE	AMOUNT	Budget Rec	FTE
						AMOUNT
<i>APPROPRIATION</i>						
<i>ORGANIZATION</i>						
00063 - Treasury Division						
230070 - Treasury	57	\$4,725,775	63	\$6,470,239	61	\$5,270,045
230075 - Debts and Disbursements	8	\$819,668	7	\$789,340	8	\$853,956
APPROPRIATION TOTAL	65	\$5,545,442	70	\$7,259,579	69	\$6,124,001
ACTIVITY TOTAL	65	\$5,545,442	70	\$7,259,579	69	\$6,124,001

CITY OF DETROIT
Budget Development for FY 2008-2009
Appropriations - Summary Objects

	2007-08 Redbook	2008-09 Dept Final Request	2008-09 Mayor's Budget Rec
AC2023 - Treasury			
<i>A23000 - Finance Department</i>			
SALWAGESL - Salary & Wages	2,642,959	3,012,299	2,988,422
EMPBENESL - Employee Benefi	1,763,850	2,028,298	1,884,189
PROFSVCSL - Professional/Cont	276,400	832,720	296,400
OPERSUPSL - Operating Supplie	94,425	361,889	93,690
OPERSVCSL - Operating Service	727,808	983,373	821,300
CAPEQUPSL - Capital Equipmen	0	1,000	0
OTHEXPSSL - Other Expenses	0	0	0
FIXEDCHGSL - Fixed Charges	40,000	40,000	40,000
<i>A23000 - Finance Department</i>	<i>5,545,442</i>	<i>7,259,579</i>	<i>6,124,001</i>
AC2023 - Treasury	5,545,442	7,259,579	6,124,001
Grand Total	5,545,442	7,259,579	6,124,001

FINANCE (23)

ACCOUNTING OPERATIONS ACTIVITY INFORMATION

ACTIVITY DESCRIPTION: ACCOUNTING OPERATIONS

The Accounts Division is responsible for maintaining accounting controls; pre-audit of expenditures and processing all payments including payrolls. This activity includes (1) General Accounting, (2) Project Administration, (3) Accounts Payable, (4) Payroll Audit and (5) Risk Management. The Accounts Division also administers Income Tax operations, the Pension Bureau, and Employee Benefit Plans, which are housed in separate activities.

The **Risk Management Unit** protects the assets and earning power of the City from loss or destruction and is responsible for maintaining the self-insurance Risk Management Fund created in 1995.

GOALS:

1. Improve customer satisfaction by instituting business processes that meet the needs of departments, vendors, taxpayers and employees in an accurate and timely manner.
2. Improve the payment processing time by upgrading systems and continuously improving internal operations.
3. Facilitate business development and economic growth by providing timely and accurate financial information, analysis and arrangements.
4. Improve the City's financial position by maximizing income tax revenues, controlling expenditures, managing exposure to risk, monitoring debt parameters and reporting financial information in an accurate and timely fashion.
5. Improve the City's system of financial control.
6. Improve readiness of financial information to expedite audit process.

MAJOR INITIATIVES FOR FY 2007-08:

- Payroll Audit will continue upgrade of Human Resources/Payroll system, including implementation of front-end time captures.
- Accounts Payable will work with appropriate banking institutions to implement electronic processing of vendor payments.
- The Risk Management Division will implement ergonomic study of the job classifications causing the greatest amount of worker's compensation costs in order to identify unsafe working practices/policies for a greater reduction of worker's compensation costs.
- The Risk Management Division will continue to increase its advisory role responsibilities to the Risk Management Council and the Law Department in order to reduce expenditures due to claims and lawsuits against the City of Detroit.
- Reorganize the General Accounting Division to improve accounting and financial reporting including timely completion of audits.
- Reduce the number of audit adjustments by being completely prepared for audit.
- Improve the City's internal controls over accounting and finances.
- Correct all the audit findings from the 2005-06 audit by June 30, 2009.
- Complete the 2006-07 CAFR audit by November 30, 2008.
- Complete the 2007-08 CAFR audit by May 31, 2009.
- Complete the 2006-07 Single Audit by January 31, 2009.
- Complete the 2007-08 Single Audit by June 30, 2009.
- Produce quarterly financial statements and cash flow statements.
- Keep City management informed of current financial condition of the City.

FINANCE (23)

PLANNING FOR THE FUTURE FOR FY 2008-09, FY 2009-10 and BEYOND:

The Risk Management Division will complete implementation its Risk Master software system, which will integrate databases between Risk Management, Law Department, Human Resources, Police and Fire, and Oracle Financials. Finance Department plans on consolidating all accounting functions of the General Fund under the General Accounting Division. A Grants Section would be added to ensure the Single Audit is prepared timely. In addition, Finance proposes that a special position classification be created for Accounting that requires extensive accounting knowledge and experience. These accounting specialists would improve the accounting competency of the City and ensure that financial statements and audits are completed timely. The General Accounting Division mission will be to provide timely and accurate accounting resulting in timely financial information to City management, City leaders and the public.

FINANCE (23)

ACCOUNTING OPERATIONS MEASURES AND TARGETS

Type of Performance Measure: List of Measures	2005-06 Actual	2006-07 Actual	2007-08 Projection	2008-09 Target
Outputs: Units of Activity directed toward Goals				
Vendor payments processed	169,781	175,000	175,000	175,000
Investment portfolio rate of return	4.10%	5.07%	4.75%	4.75%
Outcomes: Results or Impacts of Program Activities				
Number of employees on Workers' Compensation	N/A	460	460	400
Workers' Comp payroll	N/A	\$6,000,000	\$6,000,000	\$6,000,000
Workers' Comp medical (excludes DWSD)	N/A	\$6,700,000	\$6,700,000	\$6,700,000
Number of Vehicular Accidents	515	470	460	450
Efficiency: Program Costs related to Units of Activity				
Timely investigation of all accident reports	2.0 days	2.0 days	2.0 days	2.0 days
Number of days to process daily investment transactions	2	2	1	1
Activity Costs	\$10,423,441	\$8,862,371	\$8,716,803	\$11,188,986

CITY OF DETROIT
Finance Department
Financial Detail by Appropriation and Organization

Project Administration Accounts Division - Administration	2007-08 Redbook		2008-09 Dept Final Request		2008-09 Mayor's Budget Rec	
	FTE	AMOUNT	FTE	AMOUNT	FTE	AMOUNT
<i>APPROPRIATION ORGANIZATION</i>						
00245 - Accounts Division - Administration						
230020 - Project Administration	3	\$377,115	3	\$410,519	3	\$404,703
230030 - Accounts Payable	12	\$897,045	13	\$1,125,319	12	\$903,308
230060 - Payroll Audit	20	\$1,610,649	20	\$1,737,087	18	\$1,439,982
230100 - Risk Management	16	\$1,376,307	16	\$1,450,420	16	\$1,404,642
230130 - General Accounting	15	\$1,997,506	21	\$3,048,109	21	\$3,741,793
APPROPRIATION TOTAL	66	\$6,258,622	73	\$7,771,454	70	\$7,894,428
00832 - Departmental Accounting Operations						
230050 - Departmental Accounting Operations	34	\$2,458,181	35	\$2,948,230	34	\$2,967,153
APPROPRIATION TOTAL	34	\$2,458,181	35	\$2,948,230	34	\$2,967,153
00982 - DRMS						
230180 - DRMS	0	\$0	0	\$2,644,062	1	\$327,405
APPROPRIATION TOTAL	0	\$0	0	\$2,644,062	1	\$327,405
ACTIVITY TOTAL	100	\$8,716,803	108	\$13,363,746	105	\$11,188,986

CITY OF DETROIT
Budget Development for FY 2008-2009
Appropriations - Summary Objects

	2007-08 Redbook	2008-09 Dept Final Request	2008-09 Mayor's Budget Rec
AC2523 - Accounting Operations			
<i>A23000 - Finance Department</i>			
SALWAGESL - Salary & Wages	4,665,827	5,455,227	5,400,041
EMPBENESL - Employee Benefi	3,125,805	3,697,050	3,425,368
PROFSVCSL - Professional/Cont	271,927	1,946,927	1,666,927
OPERSUPSL - Operating Supplie	83,139	1,128,592	78,584
OPERSVCSL - Operating Service	567,228	772,250	566,749
CAPEQUPSL - Capital Equipmen	1,500	234,000	49,940
OTHEXPSSL - Other Expenses	200	129,700	200
FIXEDCHGSL - Fixed Charges	1,177	0	1,177
<i>A23000 - Finance Department</i>	<i>8,716,803</i>	<i>13,363,746</i>	<i>11,188,986</i>
AC2523 - Accounting Operations	8,716,803	13,363,746	11,188,986
Grand Total	8,716,803	13,363,746	11,188,986

FINANCE (23)

INCOME TAX OPERATION ACTIVITY INFORMATION

ACTIVITY DESCRIPTION: INCOME TAX OPERATION

Administer and enforce the Michigan Uniform Income Tax Act (Ordinance 900-F) and the Michigan Utility Users Tax Act (Ordinance No. 521-G)

GOALS:

1. To maintain and enhance the fully integrated income and utility users Tax Administration System (TAS).
2. Continuous improvement of customer services.
3. Continue outreach programs.
4. Enhance income and utility users tax base.
5. Maximize income and utility users tax revenue.

MAJOR INITIATIVES FOR FY 2007-08:

Several major initiatives are underway:

- Timely processing of Income Tax returns.
- Provide support and maintenance of TAS system in-house on City's Unix platform.
- Monitor impact of Utility deregulation on City's revenue.
- Provide support and maintenance of Tax Imaging System hardware and software.
- Maximize revenue collections of delinquent taxpayers.
- Electronic processing of withholding payments.
- Continue non-filer program to increase taxpayer compliance with City Ordinance.
- Lower the interest paid on refunds.
- Maximize efficiency of tax payment collections and processing of tax returns working with outside vendor.

PLANNING FOR THE FUTURE FOR FY 2008-09, FY 2009-10 and BEYOND:

- Implement Interactive Voice Response System.
- Continue specialized compliance with the Internal Revenue Service.
- Electronic Tax Filing.
- Website enhancements including on-line inquires.

FINANCE (23)

INCOME TAX OPERATION MEASURES AND TARGETS

Type of Performance Measure: List of Measures	2005-06 Actual	2006-07 Actual	2007-08 Projection	2008-09 Target
Outputs: Units of Activity directed toward Goals				
Refunds paid (checks issued)	154,449	135,983	150,000	140,000
Annual returns processed (estimates, income tax and withholding)	470,479	454,515	470,000	450,000
Assessments issued	184,125	N/A	185,000	185,000
Payment documents processed	190,105	195,560	190,000	190,000
Number of dunning notices sent	Monthly	Monthly	Monthly	Monthly
Tax clearances	4,340	3,251	4,300	3,200
Income Tax returns processed	312,410	316,900	300,000	300,000
Outcomes: Results or Impacts of Program Activities				
Interest paid for late refunds	93,563	244,030	100,000	250,000
Income tax collections percent of budget	104%	102%	100%	100%
Utility Users Tax collections as percent of budget	107%	96%	100%	100%
Efficiency: Program Costs related to Units of Activity				
Percent of tax returns timely processed	67%	52%	70%	70%
Activity Costs	\$4,617,753	\$4,085,857	\$4,399,783	\$4,866,547

CITY OF DETROIT
Finance Department
Financial Detail by Appropriation and Organization

Income Tax	2007-08 Redbook		2008-09 Dept Final Request		2008-09 Mayor's Budget Rec	
	FTE	AMOUNT	FTE	AMOUNT	FTE	AMOUNT
Accounts - City Income Tax Operation						
<i>APPROPRIATION ORGANIZATION</i>						
00247 - Accounts - City Income Tax Operation						
230110 - Income Tax	56	\$4,399,783	56	\$7,243,660	56	\$4,866,547
APPROPRIATION TOTAL	56	\$4,399,783	56	\$7,243,660	56	\$4,866,547
ACTIVITY TOTAL	56	\$4,399,783	56	\$7,243,660	56	\$4,866,547

CITY OF DETROIT
Budget Development for FY 2008-2009
Appropriations - Summary Objects

	2007-08 Redbook	2008-09 Dept Final Request	2008-09 Mayor's Budget Rec
AC3023 - Income Tax Operation			
<i>A23000 - Finance Department</i>			
SALWAGESL - Salary & Wages	2,138,435	2,430,268	2,384,906
EMPBENESL - Employee Benefi	1,434,534	1,644,602	1,510,007
PROFSVCSL - Professional/Cont	100,000	2,315,000	265,000
OPERSUPSL - Operating Supplie	181,784	181,784	181,784
OPERSVCSL - Operating Service	545,030	555,006	524,850
CAPEQUPSL - Capital Equipmen	0	117,000	0
<i>A23000 - Finance Department</i>	<i>4,399,783</i>	<i>7,243,660</i>	<i>4,866,547</i>
AC3023 - Income Tax Operation	4,399,783	7,243,660	4,866,547
Grand Total	4,399,783	7,243,660	4,866,547

FINANCE (23)

PENSION ADMINISTRATION ACTIVITY INFORMATION

ACTIVITY DESCRIPTION: PENSION ADMINISTRATION

This activity is responsible for the administration of the employee pension and retirement systems, and the employee benefit plans.

GOALS:

1. Provide a safer environment for our citizens and our employees by enhancing our safety, training and wellness program.
 - Enroll all new employees in either the General Retirement System or the Policemen and Firemen Retirement System and the Employee Benefit Plan.
 - Audit and pay all medical exams for employees applying for disability retirements.
 - Educate staff to daily shred all discarded documents, which contain personal employee information.
2. Improve customer satisfaction by instituting business processes that meet the needs of departments, vendors, taxpayers and employees in an accurate and punctual manner.
 - Monitor the earnings of all employees for credit to either the General Retirement System or the Police and Firemen Retirement System.
 - Estimate, compute, counsel and assist employees in filing of requests for retirement (service, non-duty, duty, early, vested, survivors, etc.).
 - Maintain and enhance the Retirement System Investment Web site.
 - Schedule and document all meetings of the General Retirement System, the Policemen and Firemen Retirement System and the Employees Benefit Plan.
 - Communicate with all active and retired employees on ongoing basis.
 - Maintain and enhance the Retirement System's Internet Web site.
3. Facilitate business development and economic growth by providing timely and accurate financial information, analyses and arrangements.
 - Monitor the investments of the General Retirement System, the Policemen and Firemen Retirement System and the Employee Benefit Plan.
4. Improve the City's financial position by maximizing revenues, controlling expenditures, managing exposure to risk, monitoring debt parameters and reporting financial information in an accurate and timely fashion.
 - Prepare the monthly payroll for the General Retirement System and the Policemen and Firemen Retirement System and all related details concerning these payrolls.
 - Perform all required accounting functions for the General Retirement System and the Policemen and Firemen Retirement System.
 - Prepare all information necessary for the yearly actuarial valuations of the General Retirement System, the Policemen and Firemen Retirement System and the Employee Benefit Plan.
 - Audit all disability earnings to ensure proper payment.
 - Prepare all reports required by the trustees.
 - Produce an annual report to be distributed to all active and retired employees and other interested parties.
 - Produce personal employee benefit statements.
 - Produce semiannual newsletter.
 - Audit and pay all death benefits for active and retired employees.

MAJOR INITIATIVES FOR FY 2007-08:

- Completion of Accounting, Investment Analysis and Workflow development, further enhancement of Member Service functions and development of e-forms to facilitate processes.
- 1998 Defined Contribution Plan - Pension staff and City IT are working to implement the 1998 Defined Contribution Plan.
- Installation of new more user-friendly phone system.

FINANCE (23)

PLANNING FOR THE FUTURE FOR FY 2008-09, FY 2009-10 and BEYOND:

The continuing effort to implement the 1998 Defined Contribution Plan to include all members who are eligible. Also, the completion of the transition of Pension related functions from The City of Detroit Finance Department to the City of Detroit Retirement Systems. Continuation and completion of imaging project to encompass entire office processes (namely accounting section).

FINANCE (23)

PENSION ADMINISTRATION MEASURES TARGETS

Type of Performance Measure:	2005-06	2006-07	2007-08	2008-09
List of Measures	Actual	Actual	Projection	Target
Inputs: Resources Allocated or Service Demands Made				
Retirement system income collection (including accruals)	100%	100%	100%	100%
Retirees added to payroll	850	850	900	900
Outputs: Units of Activity directed toward Goals				
Disabilities approved	60	60	60	60
Accuracy of computation and payment	100%	100%	100%	100%
Efficiency: Program Costs related to Units of Activity				
Percent of retirees using direct deposit	70%	80%	80%	84%
Number of days to refund annuity monies (from Board approval)	3	3	3	3
Number of hours to return calls	24	24	24	24
Number of days to answer letters	5	5	5	5
Activity Costs	\$2,610,876	\$2,982,022	\$9,009,598	\$8,211,776

CITY OF DETROIT
Finance Department
Financial Detail by Appropriation and Organization

Pension	2007-08		2008-09		2008-09	
	Redbook		Dept Final		Mayor's	
Accounts - Pension and Employee Benef	FTE	AMOUNT	FTE	AMOUNT	Budget Rec	AMOUNT
<i>APPROPRIATION</i>						
<i>ORGANIZATION</i>						
00246 - Accounts - Pension and Employee Benef						
230040 - Pension	41	\$9,009,598	42	\$9,197,478	41	\$8,211,776
APPROPRIATION TOTAL	41	\$9,009,598	42	\$9,197,478	41	\$8,211,776
ACTIVITY TOTAL	41	\$9,009,598	42	\$9,197,478	41	\$8,211,776

CITY OF DETROIT
Budget Development for FY 2008-2009
Appropriations - Summary Objects

	2007-08 Redbook	2008-09 Dept Final Request	2008-09 Mayor's Budget Rec
AC4523 - Pensions & Employee Benefits			
<i>A23000 - Finance Department</i>			
SALWAGESL - Salary & Wages	1,904,861	1,983,501	1,980,417
EMPBENESL - Employee Benefi	1,265,765	1,336,219	1,251,333
PROFSVCSL - Professional/Cont	3,034,982	3,094,020	3,034,982
OPERSUPSL - Operating Supplie	75,254	90,750	77,254
OPERSVCSL - Operating Service	2,513,936	2,468,688	1,652,990
CAPEQUPSL - Capital Equipmen	20,000	29,500	20,000
OTHEXPSSL - Other Expenses	194,800	194,800	194,800
<i>A23000 - Finance Department</i>	<i>9,009,598</i>	<i>9,197,478</i>	<i>8,211,776</i>
AC4523 - Pensions & Employee Benefits	9,009,598	9,197,478	8,211,776
Grand Total	9,009,598	9,197,478	8,211,776

CITY OF DETROIT
Budget Development for FY 2008-2009
Appropriation Summary - Revenues

	2006-07 Actuals	2007-08 Redbook	2008-09 Dept Final Request	2008-09 Mayor's Budget Rec	Variance
A23000 - Finance Department					
00058 - Administration					
474100 - Miscellaneous Receipts	500,000	0	0	0	0
00058 - Administration	500,000	0	0	0	0
00060 - Assessments Division					
447370 - Sale-Mfrd & Reproducer	351,098	150,000	200,000	200,000	50,000
00060 - Assessments Division	351,098	150,000	200,000	200,000	50,000
00063 - Treasury Division					
448115 - Other Fees	267,250	298,860	298,860	298,860	0
448155 - Other Fees-County	39,541	0	0	0	0
449125 - Personal Services	0	124,500	255,400	124,500	0
449155 - Personal Services-Deptl	0	0	0	0	0
461160 - Other Interest Earnings	7,834	0	0	0	0
472100 - Other Forfeits And Penz	15,075	33,220	33,220	33,220	0
474100 - Miscellaneous Receipts	10,596	0	200,000	1,653,392	1,653,392
474110 - Miscellaneous Receipts	1	0	0	0	0
474140 - Misc Receipts-Postage	0	0	0	0	0
00063 - Treasury Division	340,297	456,580	787,480	2,109,972	1,653,392
00245 - Accounts Division - Administration					
447555 - Other Reimbursements	112,711	187,388	187,388	187,388	0
449125 - Personal Services	552,906	0	0	0	0
449155 - Personal Services-Deptl	0	301,501	327,211	301,501	0
474100 - Miscellaneous Receipts	12,378	0	0	0	0
00245 - Accounts Division - Administra	677,995	488,889	514,599	488,889	0
00247 - Accounts - City Income Tax Operation					
472230 - Recoveries	112	0	0	0	0
00247 - Accounts - City Income Tax Oj	112	0	0	0	0
00246 - Accounts - Pension and Employee Benet					
447615 - Other Reimb - Pension	2,978,581	8,659,598	8,577,478	7,591,776	(1,067,822)
00246 - Accounts - Pension and Emplk	2,978,581	8,659,598	8,577,478	7,591,776	(1,067,822)
A23000 - Finance Department	4,848,083	9,755,067	10,079,557	10,390,637	635,570
Grand Total	4,848,083	9,755,067	10,079,557	10,390,637	635,570

CITY OF DETROIT
MAYOR'S 2008-2009 RECOMMENDED BUDGET

Finance Department

Appropriation	REDBOOK FY 2007	DEPT REQUEST	MAYORS FY 2008
Organization	2008 FTE	FY 2008 2009 FTE	2009 FTE
Classification			
00058 - Administration			
230010 - Administration			
Finance Director	1	1	1
Deputy Finance Director	1	1	1
Executive Secretary III	1	1	1
Executive Secretary II	1	1	1
Admin Asst GD II - Finance	0	0	1
Office Assistant III	0	1	0
Total Administration	4	5	5
Total Administration	4	5	5
00060 - Assessments Division			
230120 - Assessment			
Assessor	3	3	3
Manager II - Finance	1	1	1
Manager I - Finance	2	3	3
Business System Support Splst	1	1	1
Sprv-Assessment Rec & Admin	2	2	2
Assessors Board Coord	1	1	1
Appraiser III	3	3	3
Appraiser II	15	16	15
Appraiser I	6	5	6
Appraisal Technician II	3	3	3
Appraisal Technician I	9	9	9
Executive Secretary I	1	1	1
Senior Stenographer	1	1	1
Head Clerk	1	1	1
Principal Clerk	2	2	2
Senior Clerk	2	2	2
Office Assistant III	4	9	7
Clerk	1	1	1

CITY OF DETROIT
MAYOR'S 2008-2009 RECOMMENDED BUDGET

Finance Department

Appropriation	REDBOOK FY 2007	DEPT REQUEST	MAYORS FY 2008
Organization	2008 FTE	FY 2008 2009 FTE	2009 FTE
Classification			
00060 - Assessments Division			
230120 - Assessment			
Total Assessment	58	64	62
Total Assessments Division	58	64	62
00061 - Purchasing Division			
230080 - Purchasing			
Purchasing Director	1	1	1
Manager II - Finance	2	2	1
Business System Support Splst	2	2	2
Business Analyst	1	3	3
Purchasing Manager	1	0	0
Principal Governmental Analyst	1	0	0
Principal Purchases Agent	4	3	3
Purchases Agent III	6	6	6
Purchasing Assistant	2	4	4
Executive Secretary II	1	0	0
Clerk	1	0	0
General Manager - Finance	0	0	1
Administrative Specialist I	0	1	1
Total Purchasing	22	22	22
Total Purchasing Division	22	22	22
00063 - Treasury Division			
230070 - Treasury			
Treasurer	1	1	1
Deputy City Treasurer	1	1	1
Manager I - Finance	2	1	1
Senior Accountant	3	3	3
Executive Secretary II	1	1	1
Records Systems Specialist II	1	1	1
Head Clerk	2	3	2

CITY OF DETROIT
MAYOR'S 2008-2009 RECOMMENDED BUDGET

Finance Department

Appropriation	REDBOOK FY 2007	DEPT REQUEST	MAYORS FY 2008
Organization	2008 FTE	FY 2008 2009 FTE	2009 FTE
Classification			
00063 - Treasury Division			
230070 - Treasury			
Condemnation Award Specialist	1	1	1
Revenue Collections Specialist	8	9	9
Revenue Collector	11	12	12
Revenue Collections Clerk	3	4	4
Principal Clerk	4	4	4
Senior Teller	4	4	3
Senior Clerk	5	5	5
Office Assistant III	3	3	3
Clerk	5	5	5
Office Assistant II	2	2	2
Manager II - Finance	0	1	1
Business System Support Splst	0	0	1
Principal Accountant	0	1	0
Executive Secretary I	0	1	1
Total Treasury	57	63	61
230075 - Debts and Disbursements			
Manager II - Finance	1	1	1
Manager I - Finance	2	2	2
Investment Agent	1	0	1
Principal Accountant	4	4	4
Total Debts and Disbursements	8	7	8
Total Treasury Division	65	70	69
00245 - Accounts Division - Administration			
230020 - Project Administration			
Manager II - Finance	1	1	1
Principal Accountant	2	2	2
Total Project Administration	3	3	3
230030 - Accounts Payable			
Manager I - Finance	1	1	1

CITY OF DETROIT
MAYOR'S 2008-2009 RECOMMENDED BUDGET

Finance Department

Appropriation	REDBOOK FY 2007	DEPT REQUEST	MAYORS FY 2008
Organization	2008 FTE	FY 2008 2009 FTE	2009 FTE
Classification			
00245 - Accounts Division - Administration			
230030 - Accounts Payable			
Admin Asst - GD III - Finance	1	1	1
Principal Accountant	1	1	1
Senior Voucher Audit Clerk	2	2	2
Voucher Audit Clerk	7	7	7
Head Clerk	0	1	0
	12	13	12
230060 - Payroll Audit			
Manager II - Finance	1	1	1
Manager I - Finance	1	1	1
Admin Asst GD II - Finance	2	0	0
Business System Support Splst	3	2	1
Principal Accountant	1	1	1
Administrative Specialist I	2	2	2
Sr Payroll Audit Clerk	5	5	5
Payroll Audit Clerk	4	4	4
Head Clerk	1	1	1
Senior Accountant	0	2	2
Office Assistant II	0	1	0
	20	20	18
230100 - Risk Management			
Manager II - Finance	1	1	1
Manager I - Finance	1	1	1
Risk Analyst	1	1	1
Sr Worker's Comp Specialist	1	1	1
Worker Compensation Specialist	5	5	5
Supervising Safety Officer	1	2	1
Safety Officer	4	3	5
Assistant Safety Officer	1	1	0
Office Assistant III	1	1	1

CITY OF DETROIT
MAYOR'S 2008-2009 RECOMMENDED BUDGET

Finance Department

Appropriation	REDBOOK FY 2007	DEPT REQUEST	MAYORS FY 2008
Organization	2008 FTE	FY 2008 2009 FTE	2009 FTE
Classification			
00245 - Accounts Division - Administration			
230100 - Risk Management			
Total Risk Management	16	16	16
230130 - General Accounting			
Chief Accounting Officer	1	1	1
General Manager - Finance	1	1	2
Manager II - Finance	1	1	1
Manager I - Finance	2	4	3
Principal Accountant	7	7	8
Senior Accountant	2	2	2
Executive Secretary I	1	1	1
Bus Sys Support Specialist I	0	4	0
Business System Support Splst	0	0	3
Total General Accounting	15	21	21
Total Accounts Division - Administration	66	73	70
00246 - Accounts - Pension and Employee Be			
230040 - Pension			
General Manager - Pension	1	1	1
Manager II - Pension	2	2	2
Manager I - Pension	3	3	3
Investment Analyst - Pension	1	1	1
Principal Accountant - Pension	4	4	4
Office Management Asst-Pension	1	1	1
Senior Accountant - Pension	5	3	5
Prin Govern Analyst-Pension	1	1	1
Head Clerk - Pension	2	2	2
Prinicpal Clerk - Pension	4	4	4
Recording Secretary - Ret Sys	3	3	3
Senior Clerk - Pension	5	5	5
Office Assistant III-Pension	4	6	4
Senior Stenographer - Pension	1	1	1

CITY OF DETROIT
MAYOR'S 2008-2009 RECOMMENDED BUDGET

Finance Department

Appropriation	REDBOOK FY 2007	DEPT REQUEST	MAYORS FY 2008
Organization	2008 FTE	FY 2008 2009 FTE	2009 FTE
Classification			
00246 - Accounts - Pension and Employee Be			
230040 - Pension			
Clerk - Pension	2	3	2
Office Assistant II - Pension	2	2	2
Total Pension	41	42	41
Total Accounts - Pension and Employee Bene	41	42	41
00247 - Accounts - City Income Tax Operation			
230110 - Income Tax			
General Manager - Finance	1	1	1
Manager II - Finance	1	1	1
Manager I - Finance	2	2	2
Principal Accountant	4	4	4
Senior Accountant	3	3	3
Sprv Income Tax Investigator	2	2	2
Senior Income Tax Investigator	13	13	13
Income Tax Investigator	13	13	13
Office Management Assistant	1	1	1
Head Clerk	1	1	1
Principal Clerk	1	1	1
Senior Clerk	2	2	2
Clerk	8	8	8
Office Assistant III	1	1	1
Office Assistant II	3	3	3
Total Income Tax	56	56	56
Total Accounts - City Income Tax Operation	56	56	56
00832 - Departmental Accounting Operations			
230050 - Departmental Accounting Operatioi			
Manager II - Finance	3	3	3
Manager I - Finance	5	5	5
Principal Accountant	8	8	8
Senior Accountant	7	8	7
Accountant I	2	2	2

CITY OF DETROIT
MAYOR'S 2008-2009 RECOMMENDED BUDGET

Finance Department

Appropriation	REDBOOK FY 2007	DEPT REQUEST	MAYORS FY 2008
Organization	2008 FTE	FY 2008 2009 FTE	2009 FTE
Classification			
00832 - Departmental Accounting Operations			
230050 - Departmental Accounting Operations			
Head Clerk	2	2	2
Senior Clerk	4	4	3
Office Assistant III	3	3	3
Office Management Assistant	0	0	1
Total Departmental Accounting Operations	34	35	34
Total Departmental Accounting Operations	34	35	34
00982 - DRMS			
230180 - DRMS			
Manager I - Finance	0	0	1
Total DRMS	0	0	1
Total DRMS	0	0	1
11859 - Targeted Business Development			
230025 - Targeted Business Development			
Director of Targeted Business	1	1	1
Manager I - Targeted Business	1	1	1
Business Analyst	3	2	2
Executive Secretary II	0	1	1
Total Targeted Business Development	5	5	5
Total Targeted Business Development	5	5	5
Agency Total	351	372	365